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By: **Delegates Cardin, Bronrott, Gordon, Healey, Hixson, Hubbard, Kaiser,  
Petzold, and Rosenberg**

Introduced and read first time: February 9, 2004

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit - High Performance Buildings**

3 FOR the purpose of authorizing the governing body of a county or municipal  
4 corporation to grant, by law, a property tax credit against the county or  
5 municipal corporation property tax imposed on certain high performance  
6 buildings; authorizing the county or municipal corporation to provide, by law, for  
7 the amount, duration, and application of the property tax credit and any other  
8 provision necessary to carry out this Act; providing for the application of this  
9 Act; and generally relating to a property tax credit for a high performance  
10 building.

11 BY adding to  
12 Article - Tax - Property  
13 Section 9-242  
14 Annotated Code of Maryland  
15 (2001 Replacement Volume and 2003 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - Property**

19 9-242.

20 (A) IN THIS SECTION, "HIGH PERFORMANCE BUILDING" MEANS A BUILDING  
21 THAT ACHIEVES AT LEAST:

22 (1) A SILVER RATING ACCORDING TO THE U.S. GREEN BUILDING  
23 COUNCIL'S LEED (LEADERSHIP IN ENERGY AND ENVIRONMENTAL DESIGN) GREEN  
24 BUILDING RATING SYSTEM AS ADOPTED BY THE MARYLAND GREEN BUILDING  
25 COUNCIL; OR

26 (2) A COMPARABLE RATING ACCORDING TO ANY OTHER APPROPRIATE  
27 RATING SYSTEM.

1 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
2 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX  
3 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX  
4 IMPOSED ON A HIGH PERFORMANCE BUILDING.

5 (C) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

6 (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

7 (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

8 (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE  
9 CREDIT; AND

10 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,  
13 2004.